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TO: Examiner Stephen Avila
U.S. Patent and Trademark Office
Group Art Unit 3617

FAX: 1-703-305-7687

DATE: May 14, 2001

FROM: Herbert L. Allen

CLIENT NO. 20238.2RE

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MESSAGE: Please see attached letter.

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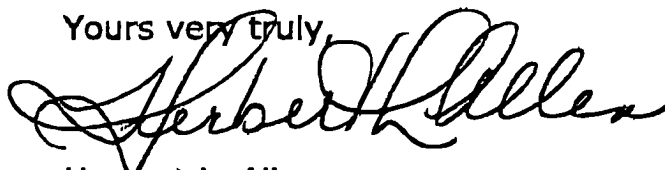
Re: Application Serial No. 09/613,154 for
Water Sport Towing Apparatus and Method
Inventors: Borden M. Larson et al.
Reissue of U.S. Patent No. 5,979,350

Dear Examiner Avila:

Enclosed you will find a signed copy of my earlier draft of a Response to the April 24, 2001, Office Action (Paper No. 8).

Please do not hesitate to call me if your consideration of this application can be facilitated.

Yours very truly,



Herbert L. Allen
Registration No. 25,322

HLA/lmd
Attachment